

**REMARKS****Summary of the Office Action**

Claims 1, 3 and 8-15 stand rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over *Lee* (USPN 6,410,414) in view of *Braeckelmann et al.* (USPN 6,218,302) and *Ting et al.* (USPN 5,169,680).

**Summary of the Response to the Office Action**

Applicants amended claims 1, 8, and 12. Accordingly, claims 1, 3 and 8-15 are presently pending.

**All Claims Define Allowable Subject Matter**

Claims 1, 3, 8 and 10-15 stand rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over *Lee* (USPN 6,410,414) in view of *Braeckelmann et al.* (USPN 6,218,302) and *Ting et al.* (USPN 5,169,680). Applicants respectfully traverse the rejections for at least the following reasons.

Independent claims 1 and 8, as amended, recite that the semiconductor device has a structure surrounding an SOG layer with an USG layer. No new matter is added. *See* at least page 9, lines 1-3 of the original specification. Page 7 of the Office Action alleges that col. 3, lines 47-54 of *Braeckelmann et al.* disclose the inter-layer dielectric consisting of a USG film. Applicants respectfully disagree. Applicants respectfully assert that *Braeckelmann et al.* is completely silent as to a USG film. Assuming, *arguendo*, that *Braeckelmann et al.* discloses a USG film, Applicants respectfully assert that the prior art references of record fail to disclose

that the semiconductor device has a structure surrounding an SOG layer with an USG layer, as recited in independent claims 1 and 8, as amended.

Accordingly, Applicants respectfully assert that independent claim 1 and 8, and hence dependent claims 3 and 9-15 are allowable.

**Conclusion**

In view of the foregoing, Applicants respectfully request reconsideration and the timely allowance of the pending claims. Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact Applicants' undersigned representative to expedite prosecution.

If there are any other fees due in connection with the filing of this response, please charge the fees to our Deposit Account No. 50-0310. If a fee is required for an extension of time under 37 C.F.R. § 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

**MORGAN, LEWIS & BOCKIUS LLP**

/Wonjoo Suh/

By: \_\_\_\_\_  
Wonjoo Suh  
Reg. No. 64,124

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**CUSTOMER NO. 009629**  
**MORGAN, LEWIS & BOCKIUS LLP**  
1111 Pennsylvania Avenue, NW  
Washington, D.C. 20004  
Tel.: (202) 739-3000  
Fax: (202) 739-3001